



## Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact [support@jstor.org](mailto:support@jstor.org).

BOOKS OF MEDIEVAL AND MODERN EUROPEAN HISTORY

*Studies in Taxation under John and Henry III.* By SYDNEY KNOX MITCHELL, Ph.D., Assistant Professor of History, Yale College. [Yale Historical Publications, Studies, II.] (New Haven: Yale University Press; London: Humphrey Milford; Oxford University Press. 1914. Pp. xiii, 407.)

THIS work contains the first detailed account of those taxes of the thirteenth century, the receipts from which made up the king's extraordinary revenue. None of the previous writers on medieval taxation having attempted such a description as Dr. Mitchell has given us, his work marks a long step in advance towards adequate knowledge of the field he has covered.

The method of treatment in the first nine chapters, three-fourths of the work, is rigidly chronological. Under the dates of their grant or imposition is given a full account of "the dona on religious houses, the tallage, the scutage levied in connection with campaigns, and the aids, under which term are grouped three levies: the aid on knights' fees, called also scutage, the carucage, and the tax on personal property" (p. 9). In each case the history of the tax is traced from its grant until it reached the central government. The final chapter contains the author's conclusions, and a study of the effect of taxation upon the development of corporate unity among the baronage.

The scutage receives a full and satisfactory treatment. The accounts of the separate levies are based upon a wide reading of the printed sources and of the manuscript records in the Public Record Office. It seems to be proved that the scutage retained its character as a composition for service, though it was not the only composition, throughout the period of this study. The establishment of this fact is a distinct contribution to our knowledge. The few instances of its use as a general tax are carefully differentiated from the normal levy. The accounts of the levies of the carucage and tallage are less detailed. The generally received opinion that the carucage was levied upon the land and not upon the plough receives added confirmation. The treatment of the tallage is rather meagre at times (pp. 220, 249-250, 256) when its importance as a source of revenue is considered. It would seem that it might have been possible to have given some details concerning the amounts paid by the towns, in order that an idea of the development of the tax might be gained.

Though the descriptions of the taxes upon movables are by far the best that have been published, they suffer from the lack of a thorough examination of the manuscript records. The results of such an examination would have materially changed but a few of the author's statements, yet they would have thrown much light upon the formal precepts issued by the government. The writs issued to the justices in charge of the assessment of the subsidy of 1225 describe only the property which was

to be exempted from taxation (p. 164). There are, however, two local assessment rolls preserved (Exchequer Lay Subsidies 242/47, 242/127) which contain accurate information concerning the movables that were taxed. The summary of the accounts rendered by the collectors of the subsidy of 1232 (L. T. R. Foreign Accounts, Roll 1, m. 6) throws a flood of light upon the system of exemption and separate payment. For neither of the subsidies have these records been utilized and there are similar omissions elsewhere.

There are many repetitions in the first part of the work, due to the method of treatment and, therefore, to be pardoned. The style is rather dry. On every page, however, there is evidence of a mastery of most of the pertinent original material. Though neither in purpose nor in result a book for the general reader, it is a very valuable guide to the taxes of the thirteenth century.

JAMES F. WILLARD.

*Roger Bacon Essays.* Contributed by various Writers on the Occasion of the Commemoration of the Seventh Centenary of his Birth. Collected and edited by A. G. LITTLE. (Oxford: Clarendon Press. 1914. Pp. 425.)

FOURTEEN essays are contributed by as many scholars from various fields of natural science, mathematics, medicine, literature, linguistics, philosophy, palaeography, and artillery. An appendix of fifty pages gives in revised form the bibliography of Bacon's writings published by Mr. Little in 1911. There is no index. Of the essays, four are written in German; two in French; one, by an American, Professor David Eugene Smith. Of the contributors five have been or are engaged in editing Bacon's writings; others have previously published books or articles concerning him; others are authors of general histories of the departments of learning to which they now estimate Bacon's contributions or relations.

"One is liable", writes Professor Smith, "to be led away by enthusiasm when writing upon the occasion of the seven hundredth anniversary of any great leader, to read into his works what is not there, and to ascribe to him abilities which he never possessed" (p. 182). This tendency, however, most of the essayists have successfully resisted; and, while there is a certain amount of the eulogy inevitable upon such an occasion, one lays down the volume convinced that its authors have damned Roger Bacon with faint praise, and that his reputation, like Pyrrhus's army, will hardly stand another such anniversary. Their careful examination of writings by Bacon, which have recently been brought to light in manuscript form or are difficult of access in rare old editions, has failed to add much to his stock of ideas found in the now familiar *Opus Maius* and *Opus Tertium*, and cannot be very encouraging to those trying to raise a fund for the publication of all his works. His